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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE AND NARCOTICS
ITANAGAR

Notification No. 07/2024 - State Tax

The 8th April, 2024

No. T-E-18012/7/2022.—In exercise of the powers conferred by sub-section (1) of Section 50 read with Section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (hereinafter referred to as the Act), the State Government, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column(1) of the Table given below, who were required to furnish the return in **FORM GSTR - 3B**, but failed to furnish the said return for the months mentioned against the corresponding entry in column (2) of the said Table by the due date, for the period mentioned against the corresponding entry in column (3) of the said Table, namely :

TABLE

Class of registered persons	Months	Period for which interest is to be 'Nil'
1	2	3
Registered person having the following Goods and Services Tax Identification Numbers who are liable to furnish the return as specified under sub-section (1) of Section 39 of the Act but could not file the return for the month as mentioned in the corresponding column (2), by the due date, because of technical glitch on the portal but had sufficient balance in their electronic cash ledger or electronic credit ledger, or had deposited the required amount through challan, namely :		From the due date of filling return in Form GSTR 3B to the actual date of furnishing such return.
1. 19AAACI1681G1ZM	June, 2018	
2. 19AAACW2192G1Z8	October, 2018	
3. 19AABCD7720L1ZF	July, 2017 and August, 2017	
4. 19AAECS6573R1ZC	July, 2017 to February, 2018.	

Y. W. Ringu, IAS
Commissioner (Finance, Tax, Excise & Narcotics),
Government of Arunachal Pradesh,
Itanagar.